

**Resolution authorizing County Administrator to execute agreements allowing for the allocation of tax deductions to designers accrued from the design and deployment of energy efficient systems in county owned buildings.
(Public Facilities Management)**

WHEREAS, the Energy Policy Act of 2005 allows design professionals to claim a federal tax deduction for the cost impact of designing certain energy efficient systems in new or renovated facilities, as detailed in the Internal Revenue Code Section 179D; and

WHEREAS, in the case of energy efficient building property for which a deduction is allowed under Section 179D that is installed on or in property owned by a Federal, State, or local government or a local political subdivision thereof, the owner of the property may allocate the 179D deduction to the party primarily responsible for designing the property (the designer); and

WHEREAS, Section 305.30 (D) of the Ohio Revised Code authorizes a board of commissioners to assign the county administrator to perform such additional duties as the board may determine by resolution; and

WHEREAS, the Board of Commissioners, Franklin County, Ohio, consistent with the provisions of Section 305.30 (D) of the Ohio Revised Code, assigns the County Administrator the authority to execute agreements allowing the allocation of the federal tax deduction for the cost impact of designing certain energy efficient systems in new or renovated facilities, as detailed in Internal Revenue Service Code Section 179, and allocate the 179D deduction to the party primarily responsible for designing the property; now therefore

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS, FRANKLIN COUNTY, OHIO:

That the County Administrator be authorized to execute agreements allowing the allocation of the federal tax deduction for the cost impact of designing certain energy efficient systems in new or renovated facilities, as detailed in Internal Revenue Service Code Section 179, and allocate the 179D deduction to the party primarily responsible for designing the property.

Prepared by Jim Goodenow

cc: Franklin County Public Facilities Management

SIGNATURE PAGE FOLLOWS